

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)
(amounts expressed in thousands)

	Fiscal Year				
	1998	1999	2000	2001	2002
Revenues					
Ad valorem taxes	\$ 81,725	\$ 83,734	\$ 88,301	\$ 96,360	\$ 102,134
Intergovernmental	36,268	35,433	47,111	42,861	30,314
Developer participation	284	284	2,038	279	650
Assessments	-	-	-	403	371
Local sales tax	36,521	39,304	40,599	42,522	39,865
Licenses	6,994	6,902	7,188	7,924	8,325
Interest on investments	11,627	11,555	13,292	14,598	6,932
Inspections	4,450	6,465	6,862	7,750	7,114
Highway maintenance refunds	555	719	797	748	1,048
Facility fees	3,370	4,291	4,194	5,717	3,427
Other fees and charges	17,225	16,589	18,318	18,031	18,422
Rents	194	257	313	336	344
Program income	-	-	-	-	2,293
Other revenues	6,067	11,319	19,870	9,806	5,125
Miscellaneous	-	-	-	-	-
Total revenues	<u>205,280</u>	<u>216,852</u>	<u>248,883</u>	<u>247,335</u>	<u>226,364</u>
Expenditures					
General government	35,403	39,472	24,566	27,199	28,528
Community development services	24,419	26,312	43,927	39,993	37,531
Public works	-	-	-	-	-
Public safety	48,247	51,791	70,353	78,845	84,400
Solid waste services	11,905	13,052	14,824	16,547	17,337
Leisure services	21,237	22,593	27,339	29,339	31,979
Economic development programs	2,547	3,875	2,924	3,130	2,315
Other expenditures	3,341	7,721	1,207	600	186
Capital outlay	32,944	37,991	48,299	55,889	45,233
Debt service					
Principal	6,379	7,890	11,494	9,996	16,115
Interest	5,844	5,980	6,805	6,275	-
Capital leases, including interest	2,861	2,569	-	-	-
Other debt service charges	32	136	-	59	169
Total expenditures	<u>195,159</u>	<u>219,382</u>	<u>251,738</u>	<u>267,872</u>	<u>263,793</u>
Less: Administrative costs charged to water and sewer	<u>(5,094)</u>	<u>(5,260)</u>	<u>(5,580)</u>	<u>(6,414)</u>	<u>(7,060)</u>
Total expenditures	<u>190,065</u>	<u>214,122</u>	<u>246,158</u>	<u>261,458</u>	<u>256,733</u>
Other financing sources (uses)					
Transfers in	18,662	25,483	27,145	29,534	29,472
Transfers out	(24,594)	(31,363)	(35,565)	(38,077)	(34,479)
Proceeds from borrowing	3,942	27,323	769	8	9,804
Proceeds from refunding	22,255	6,740	-	-	-
Payments to escrow agent	(22,255)	(6,740)	-	-	-
Sale of capital assets	-	-	-	-	2,452
Total other financing sources (uses)	<u>(1,990)</u>	<u>21,443</u>	<u>(7,651)</u>	<u>(8,535)</u>	<u>7,249</u>
Net change in fund balances	<u>\$ 13,225</u>	<u>\$ 24,173</u>	<u>\$ (4,926)</u>	<u>\$ (22,658)</u>	<u>\$ (23,120)</u>
Debt service as a percentage of noncapital expenditures (1)	8.44%	8.55%	10.19%	8.60%	8.28%

(1) Capital outlay component of ratio calculation included as follows:

1998-2001 - capital outlay expenditure line item as per above

2002-2007 - capital outlay as per reconciliation of statement of revenues, expenditures, and changes in fund balances of governmental funds to the statement of activities

	Fiscal Year				
	2003	2004	2005	2006	2007
Revenues					
Ad valorem taxes	\$ 107,415	\$ 113,563	\$ 120,849	\$ 125,036	\$ 144,015
Intergovernmental	46,177	44,654	45,819	49,819	55,235
Developer participation	305	15	138	1,685	740
Assessments	494	444	726	1,371	831
Local sales tax	42,938	52,156	55,954	61,496	67,179
Licenses	9,347	9,861	12,152	14,166	14,800
Interest on investments	4,417	3,742	5,599	10,041	15,094
Inspections	8,274	10,123	11,275	12,476	12,109
Highway maintenance refunds	627	998	1,548	1,157	1,377
Facility fees	3,586	4,360	3,733	4,118	5,605
Other fees and charges	21,866	34,397	22,168	25,466	26,629
Rents	238	319	312	389	351
Program income	2,397	3,339	2,688	2,748	4,481
Other revenues	1,947	2,286	3,474	2,491	2,889
Miscellaneous	4,639	2,153	2,235	2,113	1,384
Total revenues	<u>254,667</u>	<u>282,410</u>	<u>288,670</u>	<u>314,572</u>	<u>352,717</u>
Expenditures					
General government	30,547	33,007	35,056	35,584	33,202
Community development services	40,791	19,626	21,644	24,373	25,340
Public works	-	19,758	20,302	19,187	21,326
Public safety	91,498	95,662	102,760	110,337	118,848
Solid waste services	19,852	18,280	22,297	17,476	18,860
Leisure services	41,683	45,672	31,716	33,983	36,577
Economic development programs	3,593	3,265	2,643	4,003	4,456
Other expenditures	72	12	2	88	-
Capital outlay	37,948	59,388	26,984	46,277	39,899
Debt service					
Principal	10,889	12,233	13,811	14,674	16,547
Interest	5,680	6,580	7,419	8,288	9,486
Capital leases, including interest	-	-	-	-	-
Other debt service charges	265	457	222	665	275
Total expenditures	<u>282,818</u>	<u>313,940</u>	<u>284,856</u>	<u>314,935</u>	<u>324,816</u>
Less: Administrative costs charged to water and sewer	<u>(8,902)</u>	<u>(9,416)</u>	<u>(10,663)</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>273,916</u>	<u>304,524</u>	<u>274,193</u>	<u>314,935</u>	<u>324,816</u>
Other financing sources (uses)					
Transfers in	16,102	27,801	16,380	16,932	22,499
Transfers out	(32,967)	(25,918)	(32,428)	(30,707)	(37,818)
Proceeds from borrowing	45,919	78,849	21,212	71,211	7,011
Proceeds from refunding	15,380	20,226	-	-	-
Payments to escrow agent	(15,380)	(20,085)	-	-	-
Sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	<u>29,054</u>	<u>80,873</u>	<u>5,164</u>	<u>57,436</u>	<u>(8,308)</u>
Net change in fund balances	<u>\$ 9,805</u>	<u>\$ 58,759</u>	<u>\$ 19,641</u>	<u>\$ 57,073</u>	<u>\$ 19,593</u>
Debt service as a percentage of noncapital expenditures	7.53%	8.04%	9.57%	9.10%	9.84%